

## **Minutes**

**To:** Finance and Budget Committee  
**From:** Shari Cantor, Chairperson  
**Date:** February 16, 2012  
**Subject:** Finance and Budget Committee Meeting

**In Attendance: Shari Cantor, Harry Captain, Denise Hall, Ron Van Winkle, Chris Johnson, Joseph Dakers, Elizabeth Hewitt**

The Finance and Budget Committee met on Wednesday, February 15, 2012, at 8:00 a.m., in Town Hall, Room 312, to discuss the following:

### **AGENDA**

#### **1. Revaluation**

**The Assessor discussed the process used for the recent revaluation. See attached documents.**

#### **2. FY2012 Budget operating results**

**Chris Johnson discussed the FY2012 budget. See attached document.**

**C:** Town Council  
Ron Van Winkle, Town Manager  
Essie S. Labrot, Town Clerk  
Joseph O'Brien, Corporation Counsel  
Department Directors  
Elizabeth Hewitt, Acct.Mgr. - Finance  
Karen List, Superintendent of Public Schools

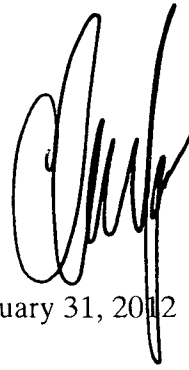
**DEPARTMENT OF  
FINANCIAL SERVICES**

TO: Ron VanWinkle, Town Manager

FROM: Chris Johnson, Director of Financial Services

DATE: February 14, 2012

SUBJECT: Projected FY 2012 Operating Results as of January 31, 2012



As of January 31, 2012, a projection of revenues and expenditures for the current fiscal year reveals an operating deficit of \$689,821 for June 30, 2012, an improvement of \$840,507 from the December 31<sup>st</sup> projection. These estimates have been provided by Department Directors as part of the FY 2013 budget process. This projected deficit is exclusive of the costs associated with Winter Storm Alfred, estimated at \$11,900,000, which are currently expected to be funded via a 75% reimbursement by FEMA and a \$2,975,000 use of fund balance.

The projected deficit represents 0.3% of the General Fund budget (excluding Storm Alfred costs) with five months of the fiscal year remaining to eliminate the deficit. Possible factors which could affect this deficit include:

- Performance of second installment property tax collections
- Final resolution of State aid to municipalities
- Improved economic conditions
- Cost control measures
- Winter snow fighting costs
- Additional retirements

Revenues are projected to be approximately \$37,000 over the adopted budget estimates, an improvement of \$149,000 from the prior month. It is anticipated that the Town's FEMA reimbursement from Hurricane Irene will total \$83,500, an increase of \$33,500 from the prior month's estimate. Building permit revenue estimates have improved \$30,000 and conveyance tax revenue has increased \$20,000 based upon activity levels. The fire permit revenue estimate has increased \$50,000 as the Fire department has developed a timeframe for issuing occupancy permits. In addition, program registration revenues for Leisure Services programs are expected to exceed budget (\$42,000). In total, expenditures are projected to be \$727,000 over budget, an improvement of \$691,000 from the prior month. The Town Clerk's office expects to achieve savings of \$9,000 in operating expenses. The Fire Department personal services overage has been reduced by \$95,000, and now reflects an overage of \$890,500 due to termination payments and overtime costs resulting from minimum staffing requirements. The personal services overage in the Police Department has been reduced \$293,000 from the prior month and is now estimated to be \$50,000. Significant termination and overtime costs in the department are offset by payroll savings from fifteen (15) vacancies. The Public Works Department is projecting savings of \$251,000, primarily due to a change in the contract for bulky waste collection, whereby the Town is billed for each pick-up instead of by household. Facilities Services expects to be \$28,000 under budget due to savings in temporary payroll. The Non-Public School Transportation program is expected to achieve savings of \$50,000 due to the operation of one fewer bus than budgeted. Offsetting this savings in an increase in the Town's cost for Non-Public School Health Services (\$126,000) due to a lower reimbursement rate from the State for FY 2012 and FY 2013.



**TOWN OF WEST HARTFORD**  
50 SOUTH MAIN STREET  
WEST HARTFORD, CONNECTICUT 06107-2431  
(860) 561-7465 FAX: (860) 561-7479  
<http://www.west-hartford.com>

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### Detailed Revenue Projections

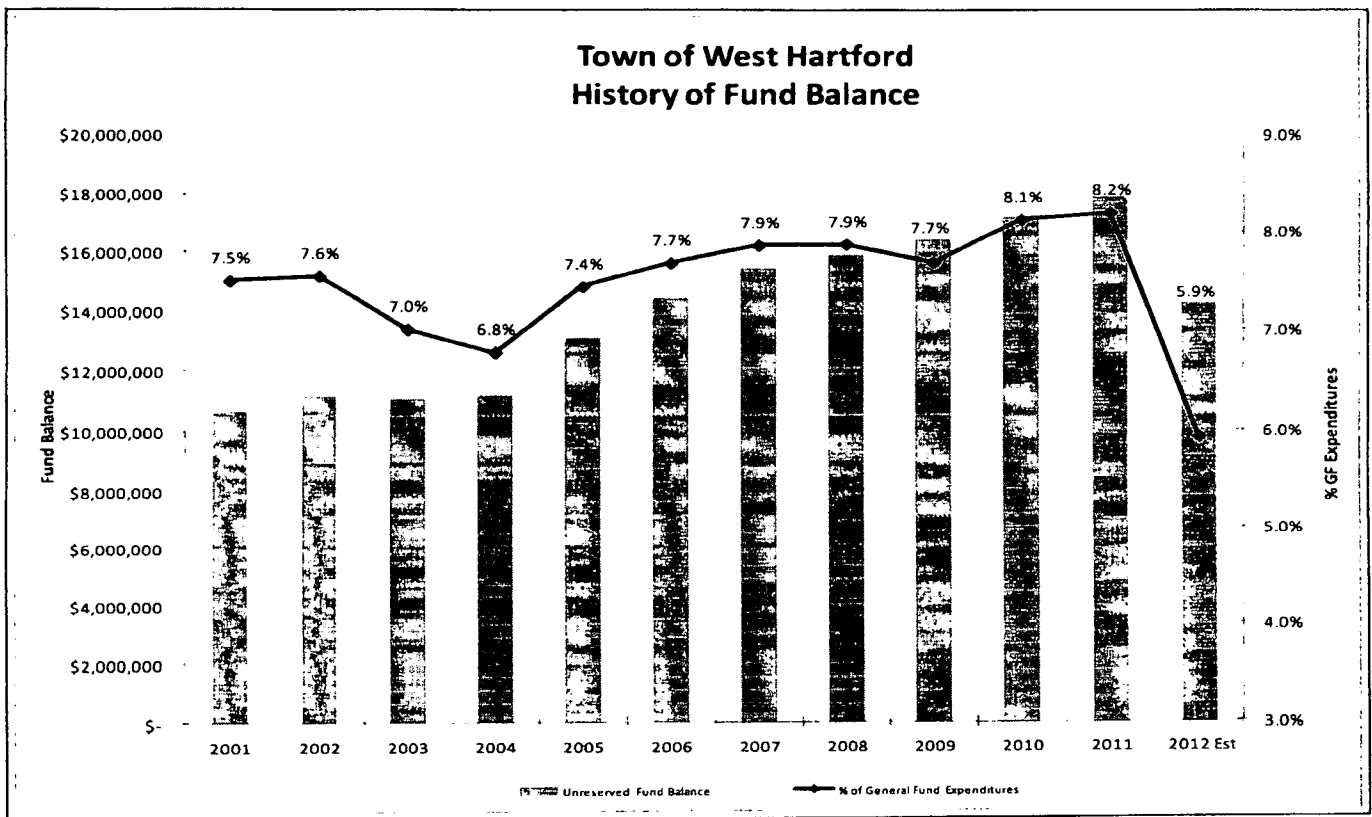
1. Current year property tax collections are projected to achieve the budgeted estimates which assume a collection rate of 99.0%.
2. Prior year tax collections total approximately \$1,486,000 as of January 31<sup>st</sup>, and it is projected that collection of prior year taxes will reach \$1,700,000 by June 30<sup>th</sup>, a favorable variance of \$800,000 from the adopted estimate. Interest & lien fee collections are also strong, resulting in a projection of \$750,000 for the year, \$200,000 over the adopted budget estimate of \$550,000.
3. Intergovernmental revenues are projected to be \$921,000 over the adopted budget estimate. Federal grants relating to bullet-proof vests (\$24,650) and Hurricane Irene (\$83,537) are anticipated. State revenue projections are based upon estimates released by the State Office of Policy and Management and projected to be \$813,000 over the adopted budget estimate. At the time the Town's budget was adopted, the State's budget (including aid to municipalities figures) had not been finalized. When finalized, there were material differences from what was originally proposed. The Machinery Exemption grant funding (\$648,560), which had not been budgeted, was restored through the Municipal Revenue Sharing Fund, resulting in a positive variance. The "Local Option on Retail Sales" that had been proposed by the State and budgeted at \$404,578 was not implemented, resulting in an unfavorable variance. Finally, the doubling of the municipal real estate conveyance rate, which the Town budgeted at \$1,000,000 in its conveyance tax line item, was adopted by the State but implemented in a different manner. The additional conveyance tax revenue must be remitted to the State and the Town will receive a Property Tax Relief Grant estimated to be \$544,961, a favorable state aid variance, but will not receive the additional conveyance tax revenue, a net unfavorable variance of \$455,039. In addition, there are minor variances in several grants with a net favorable impact of \$23,591.
4. Building permit revenue is expected to total \$957,750 for FY 2012, \$242,250 under the adopted budget. This projection reflects current building permit activity in the economic downturn.
5. Fire permit revenue totals \$84,450 as of January 31<sup>st</sup>. Based upon this level of activity, and a plan to send notices regarding occupancy permits, it is expected that fire permits will be \$165,000 under budget at June 30, 2012.
6. Revenue from conveyance taxes is projected to be \$300,000 under budget due to the economic downturn and overall real estate transfer activity in Town. In addition, as discussed previously, the doubling of the conveyance tax rate was budgeted in this line item (\$1,000,000), but will actually be received via State grant, resulting in an additional \$1,000,000 unfavorable variance in this line item.
7. The adopted budget includes \$100,000 in miscellaneous charges for services that were to come from new fees. As of January 31<sup>st</sup> these new fees have not been identified.
8. Revenue from parking violations totals \$495,000 for the first seven months of FY 2012. If this trend continues throughout the year, parking violation revenue will total approximately \$872,000 compared to the adopted budget estimate of \$700,000, a variance of \$172,000.
9. Based upon current interest rates and the assumption that they will not increase significantly over the duration of the fiscal year, it is estimated that interest income will be \$599,000 under the adopted budgeted estimate of \$1,100,000. Although the Town is maximizing interest income to the extent possible by investing in money market accounts and certificates of deposit, rates continue to remain at historic lows.
10. Reimbursement for workers compensation payments are expected to be \$300,000 over the budgeted estimate based upon year to date revenue and the number of employees who continue to be out on long-term injury leave.

### Detailed Expenditure Projections

1. The Town Clerk's office will achieve budget savings of \$9,000 in various operating expense accounts, including printing and copying, software maintenance and professional services.
2. The Town Council is expected to be \$10,000 under budget for contributions to outside agencies. WHIRED is no longer an active organization and will not request the FY 2012 contribution that was budgeted.
3. The fiscal year 2012 adopted budget includes payroll savings of \$100,000, resulting from an assumed lag time in filling full-time position vacancies during the fiscal year. At the time of budget adoption it was unknown which department(s) would experience vacancies, so the savings was reflected in the Financial Services budget. While the department has had a vacant position and achieved some savings, the balance is reflected as an overage in the personal services line (\$64,462). In addition, operating expenses are projected to be over budget by \$42,000, primarily due to a delay in the elimination of information technology systems.
4. Personal services costs in the Fire Department are expected to exceed appropriations by \$885,000. Overtime, which is required by minimum staffing provisions of the collective bargaining agreement, is projected to be \$697,000 over the appropriation (\$1,221,100) due to eight fire personnel being out on long-term injury leave during the first half of the year and current vacancies. In addition, personnel costs will exceed budget due to termination costs of approximately \$529,000 for nine (9) employees. These over expenditures are partially offset by projected savings in regular payroll due to vacancies (\$260,000).
5. Personal services in the Police Department are expected to exceed appropriations by approximately \$50,000. Termination costs for eight (8) employees total \$332,000. Savings in regular payroll due to vacancies (currently 15) totals approximately \$882,000, but is partially offset by increased overtime (\$640,000) to meet departmental staffing needs. In addition, savings is expected in the temporary payroll line item (\$40,000) in the Records and Animal Control divisions.
6. Public Works is anticipating budget savings of approximately \$251,000 for FY 2012. This is primarily the result of a change in the contract for bulky waste collection. The Town had been paying a monthly per household rate for bulky waste pick-up, but amended the terms of the contract to reflect a cost per actual pick-up made by the vendor.
7. Facilities Services anticipates savings of approximately \$28,000, the majority of which results from temporary payroll savings due to vacant positions and hiring lags.
8. The non-departmental budget reflects an unfavorable variance of \$87,000. Savings in the Non-Public School Transportation program due to the use of one fewer bus (\$50,000), is offset by a higher General Fund contribution to the Non-Public School Health Services program (\$126,000) due to a lower State reimbursement rate for FY 2012 and FY 2013. In addition, the Paramedic Services program is expected to be \$8,000 over budget.
9. The Board of Education has indicated they will be \$100,000 under budget for FY 2012.

**Town of West Hartford**  
**Projected Operating Results - Fiscal Year 2012**  
**as of January 31, 2012**

Total Projected Revenues	\$ 238,967,618
Total Projected Expenditures	239,657,439
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (689,821)</b>
 <b>Use of Fund Balance for Winter Storm Alfred</b>	 <b>\$ (2,975,000)</b>
 Unaudited Undesignated Fund Balance - June 30, 2011	 \$ 17,887,753
 Projected 2011-12 Fund Balance	 \$ 14,222,932
 Projected 2011-12 Undesignated Fund Balance as % of General Fund	 5.9%



**Town of West Hartford**  
**FY 2012 General Fund Revenue - YTD Variances**  
**For Period Ended January 31, 2012**

	Budgeted Revenue	YTD Actual Revenue	% Collected	Fav/(Unfav) Variance	Projected Revenue	Fav/(Unfav) Variance
<b>Property Taxes</b>						
9001 Current Year Taxes	\$ 195,496,802	\$ 187,226,335	95.8%	\$ (8,270,467)	\$ 195,496,802	\$ -
9004 Motor Vehicle Supplement	1,600,000	1,234,364	77.1%	(365,636)	1,600,000	-
9007 Prior Year Taxes	900,000	1,486,310	165.1%	586,310	1,700,000	800,000
9016 Interest & Lien Fees	550,000	511,549	93.0%	(38,451)	750,000	200,000
<b>Total Property Taxes</b>	<b>198,546,802</b>	<b>190,458,557</b>	<b>95.9%</b>	<b>\$ (8,088,245)</b>	<b>199,546,802</b>	<b>\$ 1,000,000</b>
<b>Intergovt. Revenue</b>						
<b>Federal</b>						
9070 Miscellaneous Federal Revenue	\$ 54,790	\$ 70,359		\$ 15,569	\$ 79,440	\$ 24,650
9049 FEMA - Hurricane Irene	-	-		-	83,537	83,537
9049 FEMA - Winter Storm Alfred	8,925,000	-		(8,925,000)	8,925,000	-
Total Federal Assistance	8,979,790	70,359		(8,909,431)	9,087,977	108,187
<b>State</b>						
9022 Alcohol/Drug Abuse Grant	\$ 5,675	5,675	100.0%	\$ -	\$ 5,675	\$ -
9028 Circuit Breaker	270,000	268,542	99.5%	(1,458)	268,542	(1,458)
9037 Dial A Ride	31,163	9,328	29.9%	(21,835)	31,163	-
9040 Disabled Tax Relief	5,538	6,618	119.5%	1,080	6,618	1,080
9043 ECS Grant	16,076,120	8,038,060	50.0%	(8,038,060)	16,076,120	-
9046 Elderly Property Tax Relief	4,000	4,000	100.0%	-	4,000	-
9052 Highway Town Aid	338,547	338,922	100.1%	375	338,922	375
9058 Library Grant	2,500	1,394	55.8%	(1,106)	2,500	-
9064 Machinery Exemption	-	162,140		162,140	648,560	648,560
9071 Local Option on Retail Sales	404,578	-	0.0%	(404,578)	-	(404,578)
9071 Property Tax Relief Grant	-	-		-	544,961	544,961
9071 E911 Grant	135,000	106,495	78.9%	(28,505)	135,000	-
9073 Pequot Grant	251,281	80,112	31.9%	(171,169)	246,408	(4,873)
9073 Emergency Mgt	14,500	14,928	102.9%	428	14,500	-
9074 Miscellaneous Grants	800	11,458		10,658	11,458	10,658
9082 Pilot-State Property	1,226,824	1,226,917	100.0%	93	1,226,917	93
9097 School Building Subsidy	354,004	149,964	42.4%	(204,040)	354,004	-
9100 School Transportation	256,289	-	0.0%	(256,289)	270,592	14,303
9109 Telephone Grant	225,000	-	0.0%	(225,000)	225,000	-
9112 Veterans Tax Relief	76,000	79,413	104.5%	3,413	79,413	3,413
9115 YSB Grant	35,056	27,999	79.9%	(7,057)	35,056	-
9134 Preservation of Historic Documents	6,000	6,000	0.0%	-	6,000	-
Total State Assistance	19,718,875	10,537,964	53.4%	(9,180,911)	20,531,409	812,534
<b>Total Intergovt. Revenue</b>	<b>\$ 28,698,665</b>	<b>10,608,323</b>	<b>37.0%</b>	<b>\$ (18,090,342)</b>	<b>\$ 29,619,386</b>	<b>\$ 920,721</b>
<b>Charges for Services</b>						
<b>Licenses &amp; Permits</b>						
9118 Blasting Permits	\$ 100	-	0.0%	\$ (100)	\$ 100	\$ -
9127 Bldg /Elect/HVAC/Plmg Permits	1,200,000	565,140	47.1%	(634,860)	957,750	(242,250)
9133 Dog Licenses	10,180	990	9.7%	(9,190)	10,180	-
9140 Fire Permits	340,000	84,450	24.8%	(255,550)	175,000	(165,000)
9151 Marriage Licenses	16,500	9,197	55.7%	(7,303)	16,500	-
9154 Misc. Permits	139,000	79,411	57.1%	(59,589)	139,000	-
9155 Liquor Permits	250	190	76.0%	(60)	250	-
9160 Refuse Hauling Licenses	6,750	-	0.0%	(6,750)	-	(6,750)
9164 Trade Name Registrations	1,100	476	43.3%	(624)	1,100	-
9172 Vendor Licenses	500	70	14.0%	(430)	250	(250)
9173 Misc. Licenses	2,000	2,850	142.5%	850	2,850	850
9175 Weapons Permits	6,000	5,460	91.0%	(540)	9,000	3,000
9178 Zoning Permits	15,000	11,763	78.4%	(3,238)	15,000	-
Total Licenses & Permits	1,737,380	759,996	43.7%	(977,384)	1,326,980	(410,400)
<b>Charges for Services</b>						
9181 Advertising Rev	300	-	0.0%	(300)	300	-
9184 Alarm Fees	21,000	13,480	64.2%	(7,520)	21,000	-
9185 Photo Fees	1,000	724	72.4%	(276)	1,000	-
9188 Attested Copies	350	-	0.0%	(350)	350	-
9190 Birth Certificates	11,000	9,434	85.8%	(1,566)	14,000	3,000
9208 Conveyance Taxes	2,000,000	431,975	21.6%	(1,568,025)	700,093	(1,299,907)
9211 Copies	56,050	34,600	61.7%	(21,450)	56,050	-
9214 Day Care Services	42,035	32,327	76.9%	(9,708)	48,491	6,456
9217 Death Certificates	58,000	33,200	57.2%	(24,800)	58,000	-

**Town of West Hartford**  
**FY 2012 General Fund Revenue - YTD Variances**  
**For Period Ended January 31, 2012**

	Budgeted Revenue	YTD Actual Revenue	% Collected	Fav/(Unfav) Variance	Projected Revenue	Fav/(Unfav) Variance
9218 Burial Permits	1,500	975	65.0%	(525)	\$ 1,500	-
9226 General Admissions	67,600	51,462	76.1%	(16,139)	\$ 58,500	(9,100)
9232 Land Records Fee	350,000	192,724	55.1%	(157,277)	\$ 327,106	(22,894)
9233 Land Records - Farmland Bill Fees	35,000	18,588	53.1%	(16,412)	\$ 35,000	-
9238 Memberships	82,307	47,828	58.1%	(34,479)	\$ 76,390	(5,917)
9241 Metal Recycling	13,000	5,521	42.5%	(7,480)	\$ 11,000	(2,000)
9247 Miscellaneous Charges For Services	222,055	58,705	26.4%	(163,350)	\$ 122,055	(100,000)
9249 Notary Services	2,400	1,245	51.9%	(1,155)	\$ 2,400	-
9250 Notary Registrations	1,400	540	38.6%	(860)	\$ 1,400	-
9252 Over/Shorts	-	(96)	0.0%	(96)	\$ -	-
9260 Police Fingerprints	7,500	4,640	61.9%	(2,860)	\$ 8,500	1,000
9262 Police Record Checks	1,300	365	28.1%	(935)	\$ 800	(500)
9268 Program Registrations	347,283	328,904	94.7%	(18,379)	\$ 377,650	30,367
9271 Program Registrations	47,000	51,566	109.7%	4,566	\$ 59,000	12,000
9280 Rental of Facilities	180,864	89,377	49.4%	(91,487)	\$ 177,949	(2,915)
9286 Sale of Maps	500	760	152.0%	260	\$ 760	260
9289 Sales	2,800	2,175	77.7%	(625)	\$ 2,800	-
9291 Regulation Fees	500	60	12.0%	(440)	\$ 250	(250)
9298 Special Events	42,124	29,566	70.2%	(12,558)	\$ 42,124	-
9305 Revenue Cost Sharing	7,000	6,586	94.1%	(414)	\$ 12,800	5,800
9307 TPZ/IWW Applications	8,000	6,445	80.6%	(1,556)	\$ 8,000	-
9310 Zoning Petitions	2,000	3,725	186.3%	1,725	\$ 4,000	2,000
<b>Total Charges for Services</b>	<b>3,611,868</b>	<b>1,457,399</b>	<b>40.4%</b>	<b>(2,154,469)</b>	<b>2,229,268</b>	<b>(1,382,600)</b>
<b><u>Fines &amp; Forfeitures</u></b>						
9313 Adult Library Fines	65,000	35,503	54.6%	(29,497)	\$ 65,000	-
9316 Childrens Library Fines	12,000	5,376	44.8%	(6,624)	\$ 12,000	-
9322 Lost Material Payment	9,000	3,318	36.9%	(5,682)	\$ 9,000	-
9325 NSF Check Fee	1,400	470	33.6%	(930)	\$ 1,400	-
9326 Moving Vehicles	22,000	9,390	42.7%	(12,610)	\$ 22,000	-
9327 Ordinance Violations	20,000	6,943	34.7%	(13,057)	\$ 13,500	(6,500)
9328 Parking Violation	700,000	494,770	70.7%	(205,230)	\$ 872,203	172,203
9329 Dog Pound Fees	1,500	60	4.0%	(1,440)	\$ 750	(750)
9332 Solicitors	800	380	47.5%	(420)	\$ 700	(100)
9333 Mechanical Amusement Permits	360	120	33.3%	(240)	\$ 360	-
<b>Total Fines &amp; Forfeitures</b>	<b>832,060</b>	<b>556,329</b>	<b>66.9%</b>	<b>(275,731)</b>	<b>996,913</b>	<b>164,853</b>
<b>Total Charges for Services</b>	<b>6,181,308</b>	<b>2,773,724</b>	<b>44.9%</b>	<b>(3,407,584)</b>	<b>4,553,161</b>	<b>(1,628,147)</b>
<b><u>Miscellaneous Revenue</u></b>						
9020 Unclaimed Bank Deposits	-	-		\$ -	\$ -	-
9075 Miscellaneous Revenue	100,000	100,000	100.0%	\$ -	\$ 100,000	-
9337 Commissions	1,750	1,495	85.4%	(255)	\$ 1,750	-
9340 Contributions	11,550	7,890	68.3%	(3,660)	\$ 11,550	-
9341 Private Bequests	20,000	-	0.0%	(20,000)	\$ 20,000	-
9358 Misc. Interest Income	1,100,000	292,139	26.6%	(807,861)	\$ 500,810	(599,190)
9361 Misc. Reimbursements	15,500	16,162	104.3%	662	\$ 20,572	5,072
9373 Refund of Prior Year Expenditures	-	187	0.0%	187	\$ 187	187
9379 Special Assessments	-	2,433	0.0%	2,433	\$ 2,433	2,433
9385 Workers Comp Reimbursements	250,000	296,688	118.7%	46,688	\$ 550,000	300,000
9386 Transfer In	1,029,555	-	0.0%	(1,029,555)	\$ 1,029,555	-
9387 Sale of Assets	-	36,411	0.0%	36,411	\$ 36,411	36,411
9399 Fund Balance	2,975,000	-	0.0%	(2,975,000)	\$ 2,975,000	-
<b>Total Miscellaneous Revenue</b>	<b>5,503,355</b>	<b>753,405</b>	<b>13.7%</b>	<b>(4,749,950)</b>	<b>5,248,269</b>	<b>(255,086)</b>
<b>Totals</b>	<b>\$ 238,930,130</b>	<b>204,594,010</b>	<b>85.6%</b>	<b>\$ (34,336,120)</b>	<b>\$ 238,967,618</b>	<b>\$ 37,488</b>

**Town of West Hartford**  
**FY 2012 Projected General Fund Expenditures**  
**Year-to-Date January 31, 2012**

<b>Department</b>	<b>FY 2012 Appropriation</b>	<b>Actual YTD Expenditures</b>	<b>2012 %</b>	<b>Anticipated %</b>	<b>Annual Projection FY 2012</b>	<b>(Favorable) Unfavorable Variance</b>
<b>Town Clerk</b>						
Personal Services	150,969	81,458	54.0%	54.0%	150,969	-
Non-personal Services	114,050	47,555	41.7%	58.3%	105,050	(9,000)
Capital Outlay	-	-			-	-
Debt and Sundry	8,549	4,487	52.5%	54.0%	8,549	-
<b>Department Total</b>	<b>273,568</b>	<b>133,500</b>	<b>48.8%</b>	<b>55.8%</b>	<b>264,568</b>	<b>(9,000)</b>
<b>Town Council</b>						
Personal Services	126,245	68,193	54.0%	54.0%	126,245	-
Non-personal Services	248,543	238,517	96.0%	58.3%	238,543	(10,000)
Capital Outlay	-	-			-	-
Debt and Sundry	9,397	5,082	54.1%	54.0%	9,397	-
<b>Department Total</b>	<b>384,185</b>	<b>311,791</b>	<b>81.2%</b>	<b>56.8%</b>	<b>374,185</b>	<b>(10,000)</b>
<b>Town Manager</b>						
Personal Services	241,366	135,186	56.0%	54.0%	241,366	-
Non-personal Services	44,150	2,239	5.1%	58.3%	44,150	-
Capital Outlay	-	-			-	-
Debt and Sundry	14,285	6,369	44.6%	54.0%	14,285	-
<b>Department Total</b>	<b>299,801</b>	<b>143,794</b>	<b>48.0%</b>	<b>54.7%</b>	<b>299,801</b>	<b>-</b>
<b>Corporation Counsel</b>						
Personal Services	291,345	157,078	53.9%	54.0%	291,345	-
Non-personal Services	139,560	73,301	52.5%	58.3%	139,560	-
Capital Outlay	-	-			-	-
Debt and Sundry	20,074	10,788	53.7%	54.0%	20,074	-
<b>Department Total</b>	<b>450,979</b>	<b>241,167</b>	<b>53.5%</b>	<b>55.4%</b>	<b>450,979</b>	<b>-</b>
<b>Registrar of Voters</b>						
Personal Services	146,500	106,462	72.7%	54.0%	187,997	41,497
Non-personal Services	110,175	17,968	16.3%	58.3%	67,045	(43,130)
Capital Outlay	-	-			-	-
Debt and Sundry	7,481	4,397	58.8%	54.0%	7,481	-
<b>Department Total</b>	<b>264,156</b>	<b>128,827</b>	<b>48.8%</b>	<b>55.8%</b>	<b>262,523</b>	<b>(1,633)</b>
<b>Financial Services</b>						
Personal Services	1,716,401	972,451	56.7%	54.0%	1,780,863	64,462
Non-personal Services	601,061	413,290	68.8%	58.3%	643,146	42,085
Capital Outlay	-	-			-	-
Debt and Sundry	131,414	61,924	47.1%	54.0%	133,727	2,313
<b>Department Total</b>	<b>2,448,876</b>	<b>1,447,665</b>	<b>59.1%</b>	<b>55.1%</b>	<b>2,557,736</b>	<b>108,860</b>
<b>Assessment Office</b>						
Personal Services	520,074	278,251	53.5%	54.0%	520,074	-
Non-personal Services	41,450	19,056	46.0%	58.3%	41,450	-
Capital Outlay	-	-			-	-
Debt and Sundry	39,065	20,673	52.9%	54.0%	39,065	-
<b>Department Total</b>	<b>600,589</b>	<b>317,979</b>	<b>52.9%</b>	<b>54.3%</b>	<b>600,589</b>	<b>-</b>
<b>Employee Services</b>						
Personal Services	303,258	160,446	52.9%	54.0%	306,485	3,227
Non-personal Services	59,980	16,090	26.8%	58.3%	51,010	(8,970)
Capital Outlay	-	-			-	-
Debt and Sundry	23,199	11,412	49.2%	54.0%	22,424	(775)
<b>Department Total</b>	<b>386,437</b>	<b>187,948</b>	<b>48.6%</b>	<b>54.7%</b>	<b>379,919</b>	<b>(6,518)</b>
<b>Fire Services</b>						
Personal Services	9,342,132	5,768,342	61.7%	54.0%	10,227,156	885,024
Non-personal Services	575,484	318,064	55.3%	58.3%	580,992	5,508
Capital Outlay	-	-			-	-
Debt and Sundry	144,874	76,821	53.0%	54.0%	144,874	-
<b>Department Total</b>	<b>10,062,490</b>	<b>6,163,226</b>	<b>61.2%</b>	<b>54.3%</b>	<b>10,953,022</b>	<b>890,532</b>

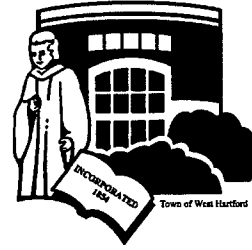


**Town of West Hartford**  
**FY 2012 Projected General Fund Expenditures**  
**Year-to-Date January 31, 2012**

Department	FY 2012 Appropriation	Actual YTD Expenditures	2012 %	Anticipated %	Annual Projection FY 2012	(Favorable) Unfavorable Variance
<b>Police Services</b>						
Personal Services	12,794,249	7,160,192	56.0%	54.0%	12,844,249	50,000
Non-personal Services	909,752	606,366	66.7%	58.3%	909,752	-
Capital Outlay	-	-			-	-
Debt and Sundry	255,477	141,463	55.4%	54.0%	255,477	-
<b>Department Total</b>	<b>13,959,478</b>	<b>7,908,021</b>	<b>56.6%</b>	<b>54.3%</b>	<b>14,009,478</b>	<b>50,000</b>
<b>Community Services</b>						
Personal Services	1,911,638	992,835	51.9%	54.0%	1,911,638	-
Non-personal Services	498,927	308,687	61.9%	58.3%	498,927	-
Capital Outlay	-	-			-	-
Debt and Sundry	144,326	66,217	45.9%	54.0%	144,326	-
<b>Department Total</b>	<b>2,554,891</b>	<b>1,367,739</b>	<b>53.5%</b>	<b>54.9%</b>	<b>2,554,891</b>	<b>-</b>
<b>Public Works</b>						
Personal Services	3,686,652	1,956,356	53.1%	54.0%	3,675,365	(11,287)
Non-personal Services	6,977,052	3,215,286	46.1%	58.3%	6,738,638	(238,414)
Capital Outlay	8,000	1,393	17.4%		7,000	(1,000)
Debt and Sundry	343,742	138,599	40.3%	54.0%	343,258	(484)
<b>Department Total</b>	<b>11,015,446</b>	<b>5,311,634</b>	<b>48.2%</b>	<b>56.7%</b>	<b>10,764,261</b>	<b>(251,185)</b>
<b>Facilities Services</b>						
Personal Services	876,547	481,448	54.9%	54.0%	850,313	(26,234)
Non-personal Services	1,047,808	615,039	58.7%	58.3%	1,051,898	4,090
Capital Outlay	-	-			-	-
Debt and Sundry	66,763	34,642	51.9%	54.0%	60,760	(6,003)
<b>Department Total</b>	<b>1,991,118</b>	<b>1,131,129</b>	<b>56.8%</b>	<b>56.3%</b>	<b>1,962,971</b>	<b>(28,147)</b>
<b>Human and Leisure Services</b>						
Personal Services	1,604,811	943,628	58.8%	54.0%	1,615,232	10,421
Non-personal Services	925,775	492,135	53.2%	58.3%	913,096	(12,679)
Capital Outlay	-	-			-	-
Debt and Sundry	71,932	45,050	62.6%	54.0%	71,932	-
<b>Department Total</b>	<b>2,602,518</b>	<b>1,480,813</b>	<b>56.9%</b>	<b>55.6%</b>	<b>2,600,260</b>	<b>(2,258)</b>
<b>Library Services</b>						
Personal Services	2,248,300	1,207,266	53.7%	54.0%	2,248,300	-
Non-personal Services	643,215	486,670	75.7%	58.3%	643,215	-
Capital Outlay	-	-			-	-
Debt and Sundry	154,260	85,257	55.3%	54.0%	154,260	-
<b>Department Total</b>	<b>3,045,775</b>	<b>1,779,192</b>	<b>58.4%</b>	<b>54.9%</b>	<b>3,045,775</b>	<b>-</b>
<b>Capital Financing</b>	<b>14,110,422</b>	<b>13,671,453</b>	<b>96.9%</b>	<b>58.3%</b>	<b>14,110,422</b>	<b>-</b>
<b>Unallocated</b>	<b>41,652,335</b>	<b>28,168,901</b>	<b>67.6%</b>	<b>58.3%</b>	<b>41,738,993</b>	<b>86,658</b>
<b>Sub-total Town</b>	<b>106,103,064</b>	<b>69,894,778</b>	<b>65.9%</b>		<b>106,930,373</b>	<b>827,309</b>
<b>Board of Education</b>	<b>132,827,066</b>	<b>67,861,360</b>	<b>51.1%</b>		<b>132,727,066</b>	<b>(100,000)</b>
<b>Total</b>	<b>\$ 238,930,130</b>	<b>\$ 137,756,138</b>	<b>57.7%</b>		<b>\$ 239,657,439</b>	<b>\$ 727,309</b>

	Periods/Months	Total	YTD %
YTD % - Payroll	14.1	26.1	54.0%
YTD % - Operating and Fringe	7	12	58.3%

*why did we make these changes  
what things changed*



**DEPARTMENT OF ASSESSMENT  
INTEROFFICE MEMORANDUM**

**TO:** Finance and Budget Committee

**FROM:** Joseph Dakers, Sr.  
Director of Assessment

**SUBJECT:** 2011 Town-wide Revaluation Report

**DATE:** February 15, 2012

**COPY:** Ron Van Winkle  
Town Manager

Connecticut General Statute §12-62 (b) (1) currently requires each town/city to implement property revaluation every five years. West Hartford's last revaluation was implemented in 2006. The very first step for the project was determining whether we would contract the project out to a revaluation company or conduct an in-house revaluation. Reviews of costs of other communities for fully contracted projects were running at approximately \$50.00 per parcel. For West Hartford with a total parcel count of 22,387, our cost would have been \$1,119,350. We optioned after a review of our resources to conduct the project in-house at a cost of \$525,000 or \$24.00 per parcel.

Revaluation for ad valorem property tax purposes is a mass appraisal process. It is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. A revaluation detailed has many component parts that must be addressed to ensure a successful project. Chart "0" attached is a summary of over forty tasks associated with West Hartford's project except for those necessitated by our camera software conversion (computer assisted mass appraisal) which took place concurrently with the revaluation project. Below is a list of key tasks associated with the 2011 Revaluation Project:

1. Conversion of front foot values to acreage values
2. Developed land values for every parcel
3. Reviewed over three thousand sales since last revaluation
4. Reviewed neighborhood delineations (economic boundaries)
5. Updated building cost tables/schedules
6. Sent out 18,041 residential property data-mailers.
7. Analyzed three years of income and expense data from property owners.
8. Updated per square foot rental rate tables for all Office, retail and industrial properties
9. Updated income capitalization rate tables for all commercial properties base upon income, expense and sales data.
10. Updated expense and vacancy rates for all commercial properties

Our land conversion away from front foot land values to acreage values was attempted by two of my predecessors. However, their projects were never completed primarily due to a lack of adequate resources. For example, I spoke with Harold Ducey a former West Hartford Assessor who was prior to Joanne Ferraresso my predecessor. Mr. Ducey indicated that he had started the project of converting from front foot values to acreage in the eighties, but

was unable to get beyond completing the commercial properties due to the sheer size of the project. At that time, the only other parcels in town on acreage were those that are west of mountain road. We were able to accomplish the conversion to acreage valuation largely due our new GIS mapping system. It allows us to plot the area of a parcel based upon its metes and bounds/dimensions that appear in a property deed.

Our development of land values was based upon a review of land sales subsequent to our last revaluation. The sales comparison is the most reliable method of land valuation; we also utilized the allocation method which is helpful when no sales of vacant land are available for comparison. Under this method a portion of a property's value is assigned to the site. Typical relationships were established from sales of improved properties; land to building ratios in similar neighborhoods were considered along with analysis of new construction on similarly classified sites.

After completing the development of land values for every parcel, we then reviewed our neighborhood boundaries. A neighborhood may be defined as an area of complementary land use in which all properties are similarly influenced by the four forces affecting property value; physical, governmental, social, and economic forces. Generally the most important physical factor affecting value is location. All other factors are subordinated to, or considered in relation to, location. Neighborhood 54500 which encompasses the Norfeldt School and Hall High School district is a poster child example of how boundaries affect property value. In this case, the upper left hand corner of the neighborhood is comprised of colonials built throughout the 1950's. The area below Norfeldt School is predominated by ranches, split levels, and tri levels built from the mid 1950's through mid 1960's. The colonial housing stock is in much higher demand in West Hartford. Consequently these other property styles below Norfeldt School should have had their own neighborhood base upon property characteristics. A review of previous appeals, and looking back at older revaluation records with changes that were made to property values during revaluation conferences, and Board of Assessment Appeals hearings warranted a closing look for our 2011 revaluation. Chart number "1" and "2" attached demonstrates another case of how neighborhood delineation for the 2011 revaluation. In this example, properties westerly of the Norwood Road area neighborhood were being valued similarly as the properties easterly of Norwood road, when in fact, the easterly sited properties always sold for more consequently they should have had higher values.

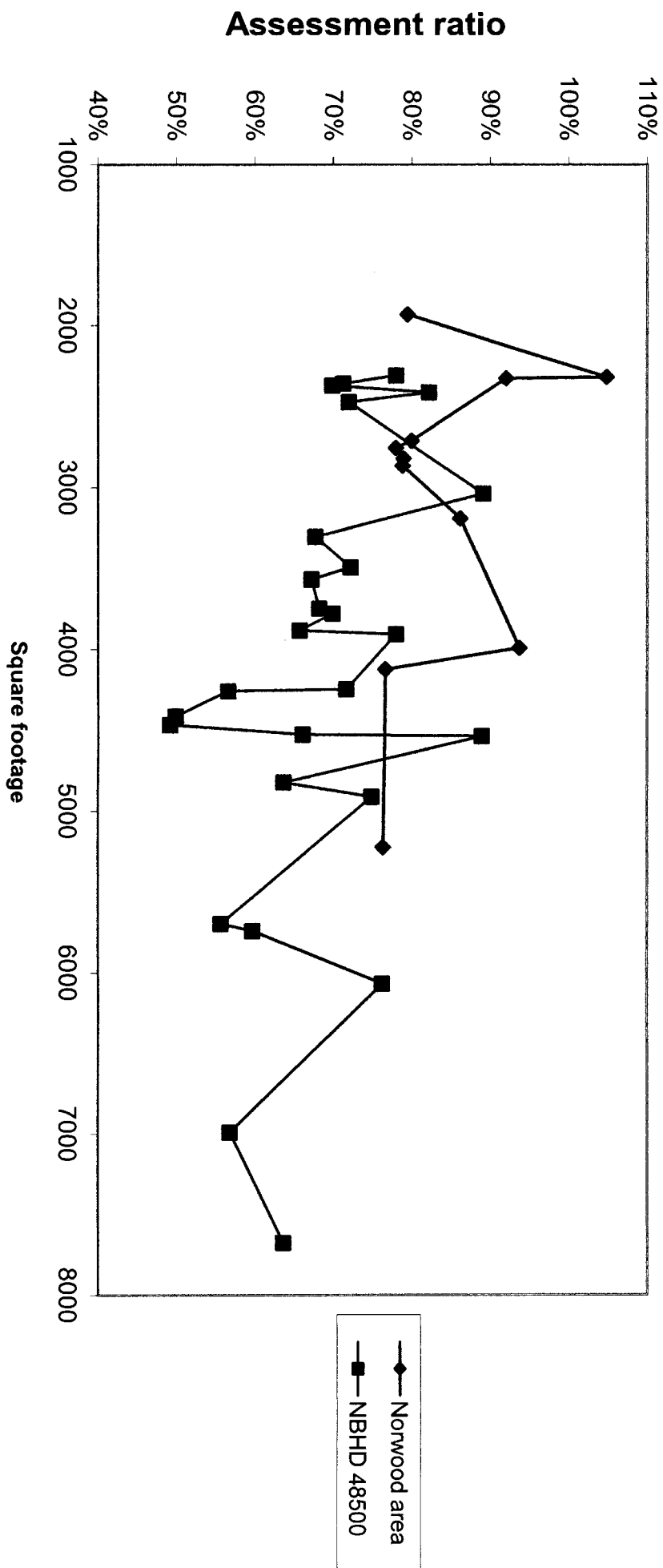
In the interest of time, I chose a couple of items to discuss in detail. However I am more than happy to answer any other questions you have concerning property revaluation.

## Revaluation Tasks Schedule

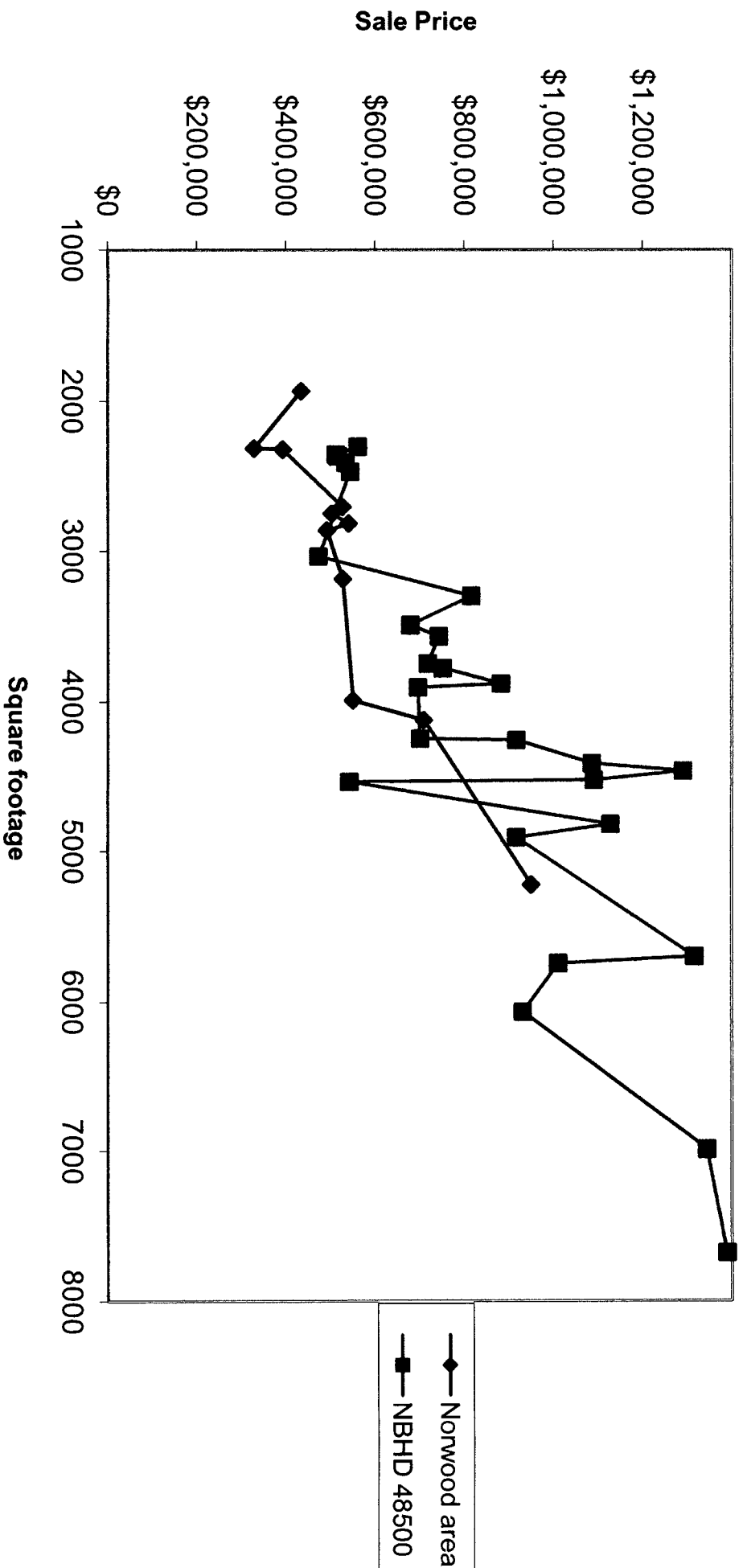
description		2010												2011												2012											
start date	finish date	time line	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar									
2/15/2010	1/31/2012	develop form for residential data mailers																																			
2/15/2010	3/15/2010	develop form for condo data mailers																																			
3/1/2010	3/15/2010	prepare file for data mailers																																			
3/15/2010	6/1/2010	print and mail data mailers																																			
4/1/2010	12/31/2010	process returned data mailers																																			
6/1/2010	12/31/2010	conduct office review when necessary for returned data mailers																																			
6/1/2010	12/31/2010	conduct field review when necessary for returned data mailers																																			
9/1/2010	9/30/2010	Take pictures for +/- 1500 properties and attach them to CAMA system																																			
3/1/2010	4/1/2010	Prepare and mail 2009 Income and Expense forms																																			
6/1/2010	8/1/2010	Data entry for returned 2009 Income and Expense forms																																			
3/1/2010	4/1/2010	Summarize residential data to develop housing statistics for each nbhd																																			
4/1/2010	6/1/2010	Office and field review to modify existing residential nbhd data																																			
8/1/2010	9/1/2010	Office and field review to modify existing commercial nbhd data																																			
3/1/2010	4/1/2010	Summarize 2007, 2008, 2009 residential sales data for each nbhd																																			
8/1/2010	10/1/2010	Develop initial nbhd land values																																			
4/1/2010	10/1/2010	Office and/or field review 2007, 2008, 2009 sales ratio outliers																																			
4/1/2010	10/1/2010	Inspect all 2009 sales and data enter necessary changes																																			
8/1/2010	10/15/2010	Perform initial analysis of 2007, 2008, 2009 income and expense data																																			
8/1/2010	10/15/2010	Develop initial rental, vacancy, and cap rates for commercial income approach																																			
9/1/2010	10/15/2010	Build preliminary cost tables in new CAMA system																																			
9/1/2010	10/15/2010	Perform preliminary residential sales analysis in new CAMA system																																			
9/1/2010	12/1/2010	Office and field review all data in new CAMA system for accuracy																																			
9/1/2010	12/1/2010	Data enter necessary changes from field review																																			
2/1/2011	4/1/2011	Summarize 2010 residential sales data for each nbhd																																			
2/1/2011	4/1/2011	Review nbhd land values																																			
3/1/2011	4/1/2011	Prepare and mail 2010 Income and Expense forms																																			
6/1/2011	8/1/2011	Office and/or field review 2010 sales ratio outliers																																			
6/1/2011	8/1/2011	Data entry for returned 2010 Income and Expense forms																																			
4/1/2011	10/1/2011	Inspect all 2010 sales and data enter necessary changes																																			
8/1/2011	10/15/2011	Develop final nbhd land values																																			
8/1/2011	10/15/2011	Update cost tables in new CAMA system																																			
8/1/2011	10/15/2011	Perform residential sales analysis in new CAMA system																																			
8/1/2011	10/15/2011	Perform analysis of 2010 income and expense data for commercial properties																																			
8/1/2011	10/15/2011	Develop final rental, vacancy, and cap rates for commercial income approach																																			
8/1/2011	10/15/2011	Field review final values																																			
8/1/2011	10/15/2011	Make final updates to cost tables resulting from sales and I/E analysis																																			
10/1/2011	11/1/2011	update all filed map revisions and lot splits																																			
9/15/2011	11/1/2011	Final review of values																																			
11/1/2011	11/1/2011	Mail assessment notices																																			
11/1/2011	12/15/2011	Informal hearings																																			
11/8/2011	12/31/2011	Office and field review from informal hearings when necessary																																			
11/8/2011	12/31/2011	data enter necessary changes from informal hearings																																			
1/8/2012	1/8/2012	Mail change/no change notices from informal hearings																																			

0.

# NBHD 48500 - 2007, 2008, 2009 sales



# NBHD 48500 - 2007, 2008, 2009 sales



Adj sp	SQFT	SP/sqft	adj sales ratio	#	reet Name
\$434,250	1934	\$233	79%	61	61 NORWOOD ROAD
\$329,000	2316	\$151	105%	7	7 PILGRIM ROAD
\$393,025	2324	\$170	92%	35	35 NORWOOD ROAD
\$526,400	2709	\$207	80%	81	81 NORWOOD ROAD
\$502,900	2754	\$194	78%	57	57 PILGRIM ROAD
\$540,500	2819	\$204	79%	73	73 NORWOOD ROAD
\$491,825	2865	\$180	79%	55	55 MOHAWK DRIVE
\$527,240	3191	\$169	86%	60	60 MOHAWK DRIVE
\$549,900	3992	\$147	94%	10	10 BREWSTER ROAD
\$708,760	4124	\$183	77%	45	45 PILGRIM ROAD
\$949,927	5224	\$183	76%	36	36 NORWOOD ROAD
	<b>2819</b>	<b>\$183</b>	<b>79%</b>		
\$561,450	2305	\$247	78%	59	59 LEDYARD ROAD
\$511,875	2356	\$223	71%	354	354 NORTH STEELE ROAD
\$517,000	2368	\$232	70%	53	53 BELKNAP ROAD
\$533,925	2411	\$234	82%	1516	1516 ASYLUM AVENUE
\$544,500	2472	\$222	72%	1984	1984 ALBANY AVENUE
\$472,625	3038	\$156	89%	26	26 NORTHMOOR ROAD
\$815,450	3303	\$263	68%	961	961 PROSPECT AVENUE
\$678,680	3494	\$207	72%	343	343 NORTH STEELE ROAD
\$742,600	3568	\$221	67%	1544	1544 ASYLUM AVENUE
\$717,750	3747	\$193	68%	327	327 NORTH STEELE ROAD
\$751,060	3778	\$211	70%	342	342 NORTH STEELE ROAD
\$881,902	3882	\$232	66%	11	11 GOLF ROAD
\$695,600	3906	\$189	78%	40	40 WHETTEN ROAD
\$700,300	4248	\$175	72%	21	21 LEDYARD ROAD
\$916,500	4258	\$229	57%	1015	1015 PROSPECT AVENUE
\$1,085,700	4414	\$262	50%	26	26 SYCAMORE ROAD
\$1,290,150	4465	\$307	49%	14	14 COLONY ROAD
\$1,090,400	4526	\$256	66%	30	30 WESTWOOD ROAD
\$541,750	4537	\$121	89%	84	84 WHETTEN ROAD
\$1,128,000	4822	\$249	64%	24	24 COLONY ROAD
\$916,500	4911	\$199	75%	79	79 LEDYARD ROAD
\$1,316,000	5698	\$246	56%	91	91 LEDYARD ROAD
\$1,010,500	5743	\$187	60%	25	25 BELKNAP ROAD
\$930,825	6066	\$156	76%	18	18 WESTWOOD ROAD
\$1,344,200	6991	\$205	57%	44	44 SYCAMORE ROAD
\$1,389,150	7676	\$192	64%	39	39 COLONY ROAD
\$3,760,000	9439	\$424	31%	54	54 LEDYARD ROAD
	<b>4248</b>	<b>\$222</b>	<b>68%</b>		